(c) the number of MIG aircrafts involved in accidents and destroyed so far and whether there is any common cause or a patent defect in the aircraft itself rendering it accident prone?

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (SHRI MALLIKARJUN): (a) A MIG-21 aircraft taking part in a close air support exercise along with the Army, crashed on the ground in the exercise area at Gwalior on 26 June, 93.

(b) A court of inquiry has been ordered to investigate into the circumstances leading to the accident and is still in progress.

(c) Since inception of MIG-21 in 1963, 227 aircrafts have been destroyed out of which 72 were due to human error, 77 due to technical defects, 48 due to bird strike and 30 due to other reasons.

There is no common cause or a patent defect in the aircraft rendering it accident prone.

1423. (Transferred to 18th August, 1993)

Income tax exemption to defence personnel

1424. SHRI SATYA PRAKASH MALAVIYA:

SHRI ANANT RAM JAISWAL:

Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that savings, which qualify under section 80-C of Income Tax Act, made upto 31st March of a financial year is to be considered for 20 per cent rebate for Income Tax Calculations;

(b) whether the office of the Controller of Defence Accounts (CDA), Delhi is in practice of deducting the income tax form the salary of defence employees without giving rebate of 20 per cent for such savings made in the month of March, leading to violation of Government's instructions;

(c) whether the office of the CDA is either not refunding or taking inordinate time to refund such deducted Income-tax; and

(d) what steps Government have taken to stop this practice and what action has been taken against the erring CDA employees?

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (SHRI MALLIKARJUN): (a) Section 80-C of Income Tax Act was omitted with effect from 1.4.1991 by Finance Act, 1990. Tax rebate in respect of the amounts invested or deposited in some specified items during the financial year is admissible under Section 88 of Income Tax Act.

(b) Government's instructions stipulate that the Ddawing and Disbursing Officers should satisfy themselves about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing rebate under Section 88 of Income Tax Act. It is also stipulated that in case the Drawing and Disbursing Officer is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, the rebate should not be allowed and the employee would be free to claim the rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer. Since last salary in a financial year is payable in respect of the month of February, the rebate is allowed in respect of amounts for which necessary particulars/information are available at the time of finalisation of the salary bill of February. Thus, there is no violation of Government's instructions.

(c) Refund of Income Tax can be authorised only by the Income Tax Officers. There is no question of CDA refunding the deducted Income Tax.

(d) Does not arise, in view of (b) and (c).

Deployment of MBT Arjan

1425. SHRIMATI VEENA VERMA: Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that Main Battle Tank Arjun has since been handed over to the Army and deployed in *different sectors;*

(b) if so, the number of such tanks delivered and deployed; and

(c) what are the salient features and comparative advantages of this tank over other MBT available elsewhere?

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (SHRI MALLIKARJUN): (a) and (b) Six Pre-production Series ARJUN tanks have been handed over to the Army in June 1993 for User-cum-Troop trials. These trials are in progress. ARJUN tank has not yet been deployed by the Army.

(c) ARJUN incorporates state-of-the-art technologies like the modern integrated fire-control system, commander's panoramic sight, hydropneumatic suspension and armour (Kanchan). In all the principal attributes demanded in a contemporary Main Battle Tank (viz. fire power, mobility and protection), ARJUN compares very favourably with other tanks of its class in the world.

Absorption of NCC cadets in the Army Force

1426. SHRI SATISH PRADHAN: Will the PRIME MINISTER be pleased to state:

(a) what is the State-wise total strength of N.C.C.;

(b) whether Government will consider absorption of exceptionally talented cadets in Army;

(c) whether Government have determined State-wise quota for recruitment of cadet; if so, the reasons thereof; and

(d) whether the recruitment of cadets in Maharashtra has been stopped for want of adequate number of uniforms?

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (SHRI MALLIKARJUN): (a) A break up of the total strength of NCC is maintained Directorate-wise and not State-wise. The details are given in the Statement. (*See* below).

(b) There are 32 vacancies already reserved in each regular course of Indian Military Academy for NCC 'C' Certificate holders, who have passed the UPSC competitive examination and been declared successful by the Service Selection Board.

(c) No State-wise quota has been fixed by the Government for the enrolment of cadets.

(d) Some temporary restrictions had been imposed on new enrolment, which have since been withdrawn.

Statement

S. No.	NCC Directorate	Allotted Strength
1	Andhra Pradesh	70,290
2	Bihar	80,300
3	Delhi	36,720